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15 July 1947

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MEMORANDUM TO: Mr.

SUBJECT: Revised Draft of Proposed Property Regulations.

Attached hereto for your information is a revised draft  
of the proposed property regulations of this Agency.



Chief, Property Control Division

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Document No. 62

NO CHANGE in Class. ☒

☐ DECLASSIFIED

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☐ - PROPERTY

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GENERAL

1. Authority

In accordance with the provisions of USCA Title 51, Sections 89, 90, 91, 92, the Director of Central Intelligence is charged with establishing and enforcing regulations pertaining to all phases of property accounting for the Central Intelligence Group.

2. Purpose

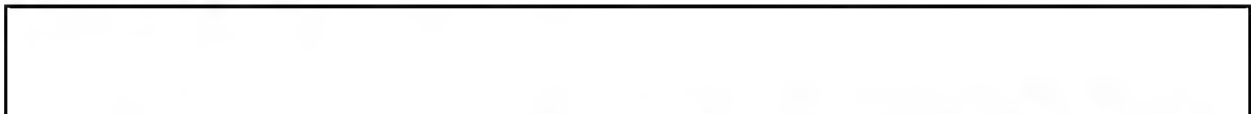
This manual sets forth the policies and procedures with respect to accountability of, and responsibility for, supplies and equipment at all CIG operating activities and installations.

3. Definitions Applicable to Property Regulations

a. Accountability is the obligation of an individual officially designated to maintain a formal record of supplies and equipment on a stock record account. Individuals so designated will be referred to as Property Officers and Supply Officers. The term accountable officer refers collectively to a Property Officer and Supply Officer as defined in paragraphs b and c below.

b. A Property Officer is an individual officially designated to be accountable for all non-expendable supplies and equipment used by operating activities under his supply jurisdiction.

c. A Supply Officer is an individual officially designated to be accountable for supplies and equipment in stock available for issue at a central storage point.



e. A Stock Record Account is a formal basic record showing, by item, the receipt and disposal of property, the quantity on hand and/or issued to

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responsible officers, maintained by an accountable officer on prescribed forms, which is subject to audit.

f. Responsibility is the obligation of an individual for the proper custody, care, and safekeeping of public property in his possession or under his supervision whether or not a signed receipt has been given.

g. Direct Responsibility rests with an individual to whom property has been entrusted and who is specifically charged with its care and safekeeping.

h. Supervisory Responsibility is the obligation of the senior individual of an operating entity such as an office, branch, division, or an independent installation, to insure that all property under his jurisdiction is properly safeguarded, administered, and accounted for.

i. A Responsible Officer is an individual specifically charged with the care and safekeeping of property received from an accountable officer on a signed receipt.

j. Non-Expendable property includes all supplies and equipment not consumed in use and which ordinarily retain their identity during the period of use, such as vehicles, machines, desks, typewriters, etc.

k. Expendable property includes all supplies and equipment which are consumed or lose their separate identity in use. Spare parts, which are used to repair or complete other articles; office supplies, such as stationery, pencils, etc., are considered expendable items upon issue to using activities. Items of equipment which are usable for a short period only, or which are easily broken will be considered expendable upon issue, and will not be carried on the stock records of a Property Officer.

l. Peccuniary Liability is the responsibility of an individual to make restitution for the loss or destruction of, or damage to, public property.

Pecuniary liability arises from the failure of an individual to exercise proper responsibility.

m. A Voucher is an instrument used to evidence a transaction on a stock record account. Normally, there are three types:

(1) A Debit Voucher is an instrument listing articles to be entered on a stock record account in order to increase the "balance on hand."

(2) A Credit Voucher is an instrument listing articles to be entered on a stock record account in order to decrease the "balance on hand."

(3) An Adjustment Voucher is an instrument used to bring the "balance on hand" figure, as shown on a stock record account into agreement with the quantities actually on hand and/or issued to using activities.

n. Public Property and Property are general terms referring to expendable and non-expendable supplies and equipment, but do not include real property, such as buildings, leaseholds, etc.

o. Installed Property refers to moveable things such as equipment apparatus, appliances, fixtures, and machinery which have been fixed in place in, or attached to, real property, but which may be severed or removed without destroying their identity or utility.

p. Receipted Instruments and Signed Receipts are general terms referring to all signed transfer and issue documents used to effect the assumption of, or relief from, accountability and/or responsibility.

#### 4. Accountability and Responsibility Distinguished

##### a. Differences

Accountability is the function of keeping a formal stock record account of supplies and equipment in storage and available for issue, or

of property which has been issued to operating activities. Responsibility arises from the possession of property or from the supervisory jurisdiction over others who have possession of the property. Each of these concepts of responsibility or accountability, or a combination of them, may be attached to one individual as of any moment.

**b. Accountable and Responsible**

An individual who carries property on a stock record account and who has said property in his custody, either in use or in storage, has both accountability and responsibility.

**c. Accountable Only**

An individual who <sup>issues</sup> ~~carries~~ property <sup>to a using activity and accounts for same</sup> on a stock record account ~~which is turned to a using activity~~ is accountable but not responsible. The responsibility in this case rests with the individual having possession of the property whether or not a signed receipt has been given.

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☐ **FORMS TO BE USED BY ACCOUNTABLE OFFICERS**

**1. Forms and Purposes**

a. Form No. 36-7, Request for Supplies, Equipment, or Service, will be used by Property Officers and designated responsible officers to requisition supplies, equipment, or services.

b. Form No. 36-13, Accounts Control Register, will be used to record pertinent information relative to the sub-accounts of responsible officers established under the supply jurisdiction of a Property Officer in the Washington area.

c. Form No. 36-14 (Face), Stock Control Card, will be used by a Property Officer for maintaining a running balance, by item, of non-expendable property on hand or used by operating activities under their control.

d. Form No. 36-14 (Reverse), Accounts Control section will be used by a Property Officer in the Washington area for maintaining a running balance, by item, of non-expendable property issued to individual sub-accounts.

e. Form No. 36-15, Voucher Register, will be used to record, by voucher number, all transactions posted to a stock record account maintained by an accountable officer.

f. Form No. 36-16, Report Of Inventory Adjustment, will be used to adjust discrepancies on the stock record cards of an accountable officer, if said discrepancies are the result of errors in nomenclature or posting. Other uses for Form No. 36-16 are discussed in paragraphs [ ]

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g. Form No. 36-18, Survey Report, will be used to record the circumstances concerning the loss, damage, destruction, or theft of public property, and serves as, or supports, a credit voucher to the stock record account of the accountable officer concerned.

h. Form No. 36-22, Consolidated Property Report, will be used by a Property Officer at an independent installation to indicate, by item, the total increases or decreases of non-expendable property which have occurred during the month.

i. Form No. 36-24, Property Turn-In Or Transfer Slip, will be used to return property to a central supply point or to initiate transfer actions between accountable officers and/or responsible officers.

j. Form No. 36-25, Property Inventory Record, will be used by a Supply Officer to maintain a running balance, by item, of all supplies and equipment in stock available for issue.

k. Form No. 36-42, Voluntary Payment for Public Property, will be used by an individual who desires to make voluntary payment for the loss, damage, or destruction of public property.

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APPOINTMENT OF ACCOUNTABLE OFFICERS1. Requirementsa. Who May Be Designated

Any commissioned or warrant officer of the U. S. armed services, or any U. S. civilian employee, CAF-7 or above, may be designated as an accountable officer for public property under the jurisdiction of this Agency.

2. Appointing Authoritya. Property Officer, Washington Area

Within the various operating <sup>activities</sup> units in the Washington area, the accountability of a Property Officer will normally be established at the branch or division level; however, this <sup>is</sup> not mandatory. It shall be the prerogative of the Assistant Directors of the various Offices, and of the Chiefs of similar operating echelons (branch, division, etc.) to prescribe the accountability level for <sup>activities</sup> units under their jurisdiction. The appointment of a Property Officer will be made by the individual having supervisory responsibility over the entity (office, branch, division) at which the accountability level has been established.

b. Property Officer, Independent Installation

A Property Officer for an independent installation will be designated by the Chief of the Station. This appointment will be made with the concurrence of the office in Washington having jurisdiction over the establishment.

c. Supply Officer, Washington Area

~~A Supply Officer responsible for the receipt, storage, and issue of centralized supply stocks,~~ will be appointed by the Chief of the Services Branch, Washington, D. C.

### 3. Confirmation of Appointments

#### a. Preparation of Appointment Orders

The appointment of an accountable officer will be confirmed by an office operating procedure, or through the media of a written memorandum, initiated by the activity (office, branch, or division) having the appointing authority. The appointment order will indicate the name, grade (military or civilian), office location, account number, and supply jurisdiction of the designated accountable officer.

#### b. Distribution of Appointment Orders

The following distribution of appointment orders will be made:

- (1) 1 copy to the individual designated;
- (2) 1 copy to the Property Control Division, Services Branch;
- (3) 1 copy retained in the files of the appointing authority.

Supplementary distribution will be made at the discretion of the appointing authority.

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### TRANSFERS OF PROPERTY ACCOUNTABILITY

#### 1. Transfer of Property on Stock Record Accounts

##### a. Routine Transactions

Normally, the transfer of <sup>accountability</sup> ~~supply and equipment~~ between accountable ~~supply and property~~ officers of this Agency will be effected on a suitable transfer document, such as a Delivery Ticket, Form No. 36-10, or Property Turn-In or Transfer Slip, Form No. 36-24.

##### b. Change of Accountable Officers

When a complete transfer of property occurs, the officer being relieved of accountability and his successor will sign the following certificates prepared in quadruplicate in lieu of transfer documents:

I certify that the balances shown on the stock record account of \_\_\_\_\_, Account Number \_\_\_\_\_, Central Intelligence  
(Name of transferring officer)  
Group, as of the above date, last voucher Number \_\_\_\_\_ dated \_\_\_\_\_  
19\_\_\_\_, are true and correct to the best of my knowledge and belief, and that  
the property has this date been turned over to \_\_\_\_\_  
(Name of receiving officer)  
pursuant to \_\_\_\_\_  
(Order directing transfer)

\_\_\_\_\_  
(Signature of officer turning over property)

I certify that I have this date received from \_\_\_\_\_  
(Name)  
predecessor, all property pertaining to the above designated stock record  
account for which my said predecessor is accountable, as shown by the last  
audit of the account, plus all proper charges against and less all authorized  
credits to my predecessor's account to the time of transfer, last voucher  
Number \_\_\_\_\_ dated \_\_\_\_\_ 19\_\_\_\_, and that I have this date  
assumed accountability for property pertaining to this account.

\_\_\_\_\_  
(Signature of officer receiving property)

APPROVED: \_\_\_\_\_  
(Name and title of appointing authority)

c. Inventory Prior to Assuming Accountability

It shall be the prerogative of the newly appointed accountable  
officer to take a complete physical inventory before assuming accountability  
for any public property. This action should be completed prior to the  
signing of the Certificate of Transfer.

d. Distribution of Certificates of Transfer

One copy of the Certificate of Transfer will be retained by the  
individual who is being relieved of the accountability. One copy will be  
filed with the property records of the account, and two copies, together  
with a copy of the orders directing the transfer, will be forwarded to the

Chief of Services, Washington, Attention: Property Control Division.

2. Action Upon Death Or Legal Incapacitation

a. Inventory of Property

Upon the death or legal incapacitation of an individual who has been designated to be an accountable officer, the senior individual of the operating activity or independent installation will appoint a board of three persons to inventory the property to the extent deemed necessary to ascertain the correctness of the stock record account. Discrepancies disclosed by the inventory will be immediately adjusted by the investigating board. The transfer of accountability to a designated individual will be effected in accordance with paragraph  above.

b. Preparation and Distribution of Report

A complete report on the findings of the board investigating the account, together with a list of balances of property inventoried, and the Certificate of Transfer, will be prepared in triplicate and submitted to the appointing authority for approval. Upon approval, one copy of each will be filed with the property records and two copies will be forwarded to the Chief of Services, Washington, Attention: Property Control Division.

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PROPERTY ACCOUNTING

1. General

a. All property owned by this Agency in use or in storage which has been acquired by purchase, transfer, or any other means, must be accounted for on the appropriate stock record account of an accountable officer, unless otherwise provided for in these regulations.

b. An accountable officer, upon discovery of unaccounted for property, will account for said property on his stock record account. All other individuals, upon discovering unaccounted for public property, will be



concerned, in order that necessary action may be taken.

## 2. Property Officer, Washington Area

### a. Duties

The duties of a Property Officer, Washington area, will be:

(1) maintaining a stock record account and an "Accounts Control" record, by item, on Form No. 36-14, on all non-expendable property issued to using activities under his supply jurisdiction;

(2) reviewing, approving, and processing all requisitions and transfer actions for non-expendable supplies and equipment initiated by responsible officers under his control;

(3) reviewing and processing all Survey Reports which affect his stock record account.

### b. Accountability and Responsibility

The accountability for non-expendable property in use, or in the possession of individuals within a given operating entity (office, branch, division), in the Washington area will rest with a designated Property Officer. Normally, the Property Officer will not have custody of the property for which he is accountable, and, therefore, the responsibility rests with the using individual or activity. Utilizing Form No. 36-13, Accounts Control Register, the Property Officer will establish and maintain sub-accounts and sub-account numbers for the using activities under his supply jurisdiction. An individual within each sub-account will be designated as the responsible officer and will assume the responsibility for the requisition, receipt, and safekeeping of property charged thereto. This responsibility

*for the safekeeping of property*  
^ may be delegated to individuals having <sup>actual</sup> custody or use of the property.

## 3. Property Officer, Independent Installation

### a. Duties

A Property Officer at an independent installation will be charged

with:

(1) the requisitioning, receipt, inspection, storage, and issuance of all supplies.

(2) accounting for all non-expendable supplies and equipment on hand and in use at the station.

**b. Accountability and Responsibility**

All non-expendable supplies and equipment on hand and/or in use at an independent installation will be accounted for by a designated Property Officer.

Stock Control Card, Form No. 36-14, will be maintained by a Property Officer to reflect, by item, the quantity of non-expendable property on hand or in use at the installation. Control records on the reverse side of Form No. 36-14 need not be maintained outside the Washington area.

**4. Supply Officer, Washington Area**

**a. Duties**

A Supply Officer in the Washington area will be charged with the receipt, inspection, storage, and issuance of all supplies stocked at a central point.

**b. Accountability and Responsibility**

All expendable and non-expendable supplies and equipment stored at a central supply point will be accounted for on stock record cards maintained by a Supply Officer. Form No. 36-25, Property Inventory Record, will be used for this purpose. Accountability and responsibility for supply stocks will rest with the Supply Officer until such time as they are issued to Property Officers on valid credit vouchers or otherwise disposed of.

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**STOCK RECORD ACCOUNTS**

**1. General**

a. Although there are some deviations in the procedures used by

accountable officers, the basic principles involved in maintaining their stock record accounts are the same. In all cases, the purpose of a stock record account is to record receipts, issues, and transfers of supplies and equipment in such a manner that the quantities on hand and/or issued to using activities can readily be determined. The value of a stock record account is dependent upon the accuracy and currentness of the postings made.

b. In order to maintain adequate control of stock record accounts established in this Agency, an account number will be assigned by the Property Control Division, Services Branch, to each account.

## 2. Voucher Register

### a. Recording by Voucher Number

An accountable officer will utilize Form No. 36-15, to establish and maintain a Voucher Register for his stock record account. Each instrument to be posted to the stock record account will be recorded in the Voucher Register and the voucher number will be indicated thereon.

### b. Method of Numbering Vouchers

Vouchers to a stock record account will be numbered in a single series commencing with No. 1 at the beginning of each fiscal year, and will be maintained in numerical order. Each voucher number will be prefixed with the letter "D" for debit voucher, "C" for credit voucher, and "I" for adjustment voucher (Reports of Inventory Adjustment and Survey Reports). Debit voucher numbers should not be assigned to any document until the property has been received. Credit and adjustment voucher numbers should be assigned to transfer and adjustment documents at the time of preparation.

A separate sequence of numbers will not be established or used for debit, credit, or adjustment vouchers.

### 3. Voucher Files

a. An accountable officer will establish and maintain a permanent file of signed vouchers used to evidence transactions on his stock record account. All documents posted to the stock record cards will be filed by voucher number. Vouchers will not be considered a valid posting media until they have been properly signed.

b. In order to reduce the bulkiness of the files, it is suggested that no more than fifty (50) vouchers be placed in one folder.

c. Voucher files which have been audited and cleared may be destroyed after retention for a period of two years subsequent to the date of audit.

### 4. Accounts Control Register

a. A Property Officer in the Washington area will utilize Form No. 36-13 to record pertinent information relative to the sub-accounts of responsible officers under his supply jurisdiction.

b. The following data will be shown on Form No. 36-13 for each sub-account:

- (1) Account Number
- (2) Operating entity (Section) over which the responsible officer has supply jurisdiction
- (3) Room numbers (of all rooms over which the responsible officer has supply jurisdiction)
- (4) Name of responsible individual
- (5) Grade of responsible individual

### 5. Responsible Officer's Jacket Files

a. Property Officers in the Washington area may establish and maintain individual jacket files for all responsible officers under their supply jurisdiction. Each individual jacket file will serve as an informal record of

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debits and credits to a responsible officer's account and will further substantiate the postings made to the Accounts Control section of Form No. 36-14.

b. A document placed in an individual jacket file should be cross-referenced with the corresponding signed instrument in the voucher file.

#### 6. Stock Record Cards

a. Property Officers will maintain Stock Control Cards, Form No. 36-14, on all property for which they are accountable. Supply Officers are authorized to use Form No. 36-25, Property Inventory Record, in lieu of the Stock Control Card. Forms Nos. 36-14 and 36-25 are commonly referred to as stock record cards.

b. Separate stock record cards will be established for each item of non-expendable supply on hand or in use. A complete description of the item, including size, model, etc., will be shown on the face of each stock record card. Standard nomenclature, unit, and stock number as listed in CIG Stock Catalogues and in supplemental stock lists will be used insofar as it is possible.

c. Property Officers will utilize the face of Form No. 36-14 to record receipts and transfers of non-expendable property for which they are accountable. This will be accomplished by posting individual debit, credit, and adjustment vouchers to the stock record cards. The balance figure on the face of Form No. 36-14 should at all times reflect the accountability of the Property Officer.

d. The reverse side of Form No. 36-14, Accounts Control section, will be used by Property Officers in the Washington area for maintaining a running balance of each item of supply issued to individual responsible officers in the sub-accounts. The outer left-hand column of the Accounts Control section will be used to indicate the voucher number of the transaction being posted.

The outer right-hand column will be used for posting the total quantity of the

item issued to all sub-accounts, and this figure should equal the "balance" column on the face of the Form No. 36-14.

e. The supply activity of an independent installation does not warrant the establishing and maintaining of the Accounts Control section of Form No. 36-14 as outlined in paragraph [ ]-6-d above. Therefore, the maintenance of a stock record account by a Property Officer [ ] will be limited to the face of Form No. 36-14.

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f. Postings to all stock record cards will be currently and accurately made within 24 hours after a receipt or transfer action has been completed.

7. Posting to a Property Officer's Stock Record Account, Washington Area

a. Processing Copies of Vouchers

Except as noted in paragraph [ ]-7-c below, all transactions posted to the Stock Control Card, Form No. 36-14, will reflect a change in the Property Officer's total accountability. This will, in turn, effect individual responsibility in one or more sub-accounts. In view of the above, it will be necessary for a Property Officer to process two copies of each voucher representing a single transaction. One copy will be vouchered, posted to the face of the Form No. 36-14 to reflect the increase or decrease in accountability, and placed in the voucher file. The other copy of the voucher will be posted to the Accounts Control section of the Form No. 36-14 to indicate an increase or decrease of responsibility in the sub-account concerned. This copy will then be placed in the responsible officer's jacket file.

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b. Balancing of Accounts

The balance as shown on the face of the Form No. 36-14 should equal the total balances of the sub-accounts shown in the Accounts Control section of the Stock Control Card.

c. Transfer between Sub-Accounts

A transfer of property between the sub-accounts of a Property Officer



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will not be reflected on the face of the Form No. 36-14, inasmuch as no change in total accountability has occurred. Such a transaction will be posted to the appropriate sub-accounts in the Accounts Control section of Form No. 36-14 and copies of the transfer documents will be placed in the jacket files of the responsible officers concerned.

**8. Posting to a Property Officer's Stock Record Account, Independent Installations**

**a. General**

The primary purpose of a stock record account at an independent installation is to record receipts and transfers of non-expendable supplies and equipment in such a manner that the quantities on hand and in use are accurately reflected at all times. No segregation will be made in the accounting for non-expendable property in stock or in use at independent installations.

**b. Postings**

A Property Officer will account for all receipts and transfers of non-expendable property by posting individual debit and credit vouchers substantiating said transactions on the face of Form No. 36-14. Adjustment vouchers will be posted in accordance with current instructions.

**9. Posting to a Supply Officer's Stock Record Account, Washington area**

**a. Processing of Accountability Documents**

All instruments representing transactions which reflect a change in the accountability of a Supply Officer will be vouchered, posted to the appropriate stock record cards, Form No. 36-25, and placed in the voucher file.

**10. Corrections of Erroneous Entries on Stock Record Cards**

**a. Restrictions**

Accountable officers will not make erasures or alterations of entries on stock record cards. Corrections will be effected as prescribed in the ensuing paragraphs. *All correcting entries on stock record cards will be initiated*



b. Correction before Additional Postings

When an error is discovered in a posting, and if subsequent postings have not been made, the incorrect entry will be ruled out with a narrow, but not obliterating line, and the correct posting will be made on the next line.

c. Correction after Additional Postings

When an error in posting is discovered, and if additional postings have been made prior to discovery of the error, the correction will be effected as follows:

(1) If an incorrect figure has been posted in either the "Received" or "Issued" ("Returned" on Form No. 36-14) column, the correcting entry will be made on the first available line, using the original voucher number and date, together with the notation "Corr." The net figure (debit or credit) necessary to make the correction and the new balance will be posted.

(2) If a correct figure has been entered in the "Received" or "Issued" column, but an arithmetical error has been made in computing the balance, the correction will be made on the first available line, using the original voucher number and date, with the notation "Corr. Bal. Only." No entry will be made in the "Received" or "Issued" column.

d. Posting on Wrong Stock Card

When an entry has been posted in error to the wrong stock card, the adjustment will be effected as follows:

(1) If the error is discovered while the entry is being made, the posting will be discontinued, ruled out, and initialed. Without further notation the entry will be posted to the proper stock card.

(2) Providing no subsequent entries have been made, the procedure described in (1) above will be followed when the error is discovered at a later date.

(3) If subsequent entries have been made, the improperly posted



stock record card will be adjusted by a cancellation entry. The date and voucher number of the original incorrect entry will be posted together with a notation such as "Cancel Post. 12-17" (12-17 being the date of the original posting). The amount of increase or decrease (the exact reverse of the original entry), and the correct "Balance" will then be posted. Using the original date and voucher number, the correct posting will then be made to the proper stock record card.

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SURPLUS PROPERTY1. General

a. The term "Surplus Property" as used in this paragraph refers to supplies and equipment which have become excess to the needs of the Central Intelligence Group, and which have been or will be declared as such to the proper disposal agency.

b. The final determination of surplus supplies and equipment will rest with the Chief of the Supply Division, Services Branch, or his designated representative.

2. Surplus Property Records, Washington Areaa. Transfers to Surplus Property Officer

Property which has been determined as being surplus to the needs of this Agency will be transferred to the Surplus Property Officer, Supply Division, Services Branch. Such transfers will normally be initiated by a Supply Officer and will be made in accordance with current transfer procedure.

b. Records

The Surplus Property Officer will maintain necessary records to insure that all property in his custody is adequately accounted for, and that records of receipts, minus records of disposals, equal the stock on hand at all times.



### 3. Surplus Property Officer, Washington Area

#### a. Responsibilities

In addition to the maintenance of suitable control records, the Surplus Property Officer is responsible for the receipt, inspection, classification, declaration, and disposal of all excess supplies and equipment.

#### b. Action Upon Receipt of Surplus Property

Upon receipt of surplus property, the Surplus Property Officer will take immediate action, in accordance with current directives, to effect prompt transfer of said supplies and equipment to the proper disposal agency.

### 4. Surplus Property at Independent Installations

#### a. Submission of Report to Washington

The Property Officer of an independent installation will report all excess supplies and equipment to the Chief, Services Branch, Washington, for disposition instructions. Dispositions will not be effected without proper authorization.

#### b. Action Upon Receipt of Disposition Instructions

Upon receipt of disposition instructions, the Property Officer will take immediate action to effect disposal and will report same to the Property Control Division on the Monthly Consolidated Property Report, Form No. 36-22.

### INSTALLED AND UNASSIGNED PROPERTY

#### 1. General

a. The term "Installed Property" as used in this paragraph refers to moveable things such as equipment, apparatus, appliances, fixtures, and machinery which have been fixed in place in, or attached to, a building, but which may be removed without destroying their identity or utility.

b. The term "Unassigned Property" refers to non-expendable equipment in use, the location of which precludes the designation of fixed responsibility.



c. Installed and unassigned property in current service in the Washington area will be accounted for by the Chief,

Supply Division, Services Branch.

## 2. Property Records, Washington Area

### a. Stock Record Account

The Chief,  will maintain a stock record account, by item, of all installed and unassigned property on the Stock Control Card, Form No. 36-14. The following information will appear on the Stock Control Card for each item:

- (1) standard nomenclature;
- (2) model number;
- (3) size or capacity;
- (4) name of manufacturer;
- (5) unit cost

### b. Use of Form No. 36-14

The face of the Form No. 36-14 will be used to record the transactions which reflect an increase or decrease in the total accountability of the accountable officer. The reverse side, Accounts Control section, will indicate the disposition of installed and unassigned property by buildings.

## 3. Responsibility for Installed and Unassigned Property

Under normal circumstances, installed and unassigned property will not be issued to a responsible officer on a signed receipt. The responsibility for the custody and safekeeping of said property will rest with the individual having supervisory responsibility over the installation in or to which the equipment is installed, attached, or located.

### RENTED OR BORROWED PROPERTY

#### 1. General

- a. Supplies and equipment which are rented or held on a loan basis from



a commercial firm or other Government agency will be procured through the Supply Division, Services Branch. All acquisitions of rented or borrowed property will be reported to the Property Control Division.

b. Such property will not be reflected on the stock record account of an accountable officer, nor will accountability as prescribed in the preceding paragraphs be established. The absence of accountability does not preclude the assumption of direct and/or supervisory responsibility for rented or borrowed property.

## 2. Responsibility

a. Responsibility for the custody, care, and safekeeping of rented or borrowed property will rest with the individual or using activity having possession. Necessary records will be maintained by the responsible individual as prescribed by the Chief, Property Control Division, Services Branch.


b. The loss, damage, destruction, or theft of rented or borrowed property will be accounted for by the responsible individual in accordance with the regulations governing the loss of property owned by this Agency.

### PROPERTY ISSUED ON TEMPORARY LOAN OR BEING REPAIRED

#### 1. Temporary Loans

a. In the event that accountable or responsible property officers issue property to an individual or using activity on a temporary loan basis, a signed hand receipt will be obtained. This receipt will be maintained in a suspense file until said property is returned.

b. Temporary loan issues should be limited to intra-agency transactions and such action will not be condoned as a routine practice.

c. Loans to other Government agencies must be coordinated through the Property Control Division, 

**2. Property Being Repaired**

a. Typewriters, office machines, and other equipment returned to the Supply Division, Services Branch, for repair will normally remain on the accountable records of a Property Officer.

b. The accountable or responsible property officer initiating the request for repair will obtain an itemized signed receipt for the items turned in. This receipt will be retained in a suspense file until the property is repaired and returned.

**ACCOUNTING FOR GASOLINE, OIL, AND LUBRICANTS**

**1. General**

a. The accountability for all motor vehicle fuels and lubricants used by this Agency, within the Washington area, is the responsibility of the Motor Transportation Officer, Services Branch. The ensuing paragraphs outline the policies and procedures for the receipt, issuing, and accounting for gasoline, oil, and lubricants.

**2. Stock Record Account**

a. Gasoline, oil, and lubricants will be carried as individual items on the stock record account maintained by the Motor Transportation Officer. All receipts will be vouchered and posted as individual debits, and a consolidated "Monthly Abstract of Issues" will be posted as a credit to the stock record account. One copy of all debit and credit vouchers will be forwarded to the Property Control Division.

b. Discrepancies which may arise between the recorded balance and the actual balance on hand as disclosed by a monthly inventory will be adjusted in accordance with current regulations.

### 3. Issues

a. Daily individual issues of gasoline, oils, and lubricants will be made on a signed delivery receipt prepared in triplicate. Information such as the quantity issued, serial number of the vehicle, date, etc., will be included on each issue receipt.

b. At the close of each day, a recapitulation of the total issues made will be entered on a Monthly Abstract of Issues, maintained in duplicate. One copy of each delivery will be filed by the accountable officer to substantiate the entry made on the Monthly Abstract of Issue; and one copy will be forwarded to the Property Control Division. The third copy of the Delivery Receipt will serve as the Consignee's Receipt.

### 4. Monthly Abstract of Issues

a. On the last day of each month, when the Monthly Abstract of Issues is completed, the original copy will be vouchered, posted as a credit to the stock record account of the accountable officer. The other copy will be forwarded to the Property Control Division.

## PROPERTY WORN OUT THROUGH FAIR WEAR AND TEAR

### 1. General

#### a. Definition

Supplies and equipment which have become worn out or otherwise rendered unserviceable and/or obsolete in use or in storage without apparent fault or neglect of any individual or individuals will be considered as being worn out through fair wear and tear in the service of the Government.

#### b. Disposition

Survey Reports will not be initiated on property determined as being worn out through fair wear and tear. Disposition of property will be accomplished in accordance with the instructions contained in the ensuing paragraphs.

### 2. Action by the Property Officer, Washington Area

a. Preparation of Form No. 36-24

Property Officers will instruct responsible officers under their supply jurisdiction to return all property which has become unserviceable through fair wear and tear to the appropriate Supply Officer. The transfer will be made on a Property Turn-In or Transfer Slip, Form No. 36-24, prepared in sextuplicate by the responsible officer.

b. Processing Form No. 36-24

Upon completion of the turn-in, the Property Officer will post one receipted copy of Form No. 36-24 as a credit voucher to his stock record account. One copy will also be posted to the Accounts Control section of the Stock Control Card, and subsequently placed in the jacket file of the responsible officer concerned.

3. Action by the Supply Officer, Washington Area

a. Approval

The Supply Officer will be responsible for determining that property being returned to stock by a using activity is unserviceable and has been worn out through fair wear and tear. Such turn-ins will be accounted for by the Supply Officer until disposition is made in accordance with paragraph ☐ 3-c below.

b. Disapproval in Whole or in Part

In the event that all or part of the property has not been worn out through fair wear and tear, and the unserviceability appears to be the result of neglect, the responsible individual will be notified by the Supply Officer to initiate a Survey Report on the questionable items in accordance with paragraph ☐ 2-a. One copy of the notification will be forwarded to the Property Control Division for informational purposes. Ultimate disposition of the property will be made in accordance with instructions issued by the Property Survey Board after the Survey Report has been duly processed.



c. Disposition of Unserviceable Items

All unserviceable items worn out through fair wear and tear which appear on the stock record account of a Supply Officer will be disposed of in the following manner:

(1) Items which are economically repairable and which are not surplus to the needs of this Agency will be repaired and returned to stock.

(2) Unserviceable property that is surplus to the needs of this Agency, or which is beyond the state of economical repair, will be transferred to the Surplus Property Officer in accordance with current transfer procedure.

4. Action by the Surplus Property Officer

a. The Surplus Property Officer will be responsible for the ultimate disposition of all unserviceable property which is not economically repairable and/or is excess to the needs of this Agency. Insofar as it is possible dispositions will be made to established Government disposal agencies.

b. Unserviceable property which cannot be disposed of through normal channels will be destroyed. Prior to destruction, such items will be reported to the CIG Property Survey Board on a Report of Inventory Adjustment, Form No. 36-16, prepared in triplicate, by the Surplus Property Officer. A request for authority to destroy such items should be included in a cover letter directed to the Property Survey Board.

c. Two copies of the Report of Inventory Adjustment, together with the request for authority to destroy the items listed thereon, will be forwarded to the Property Survey Board, through the Property Control Division. One copy of Form No. 36-16 will be retained by the Surplus Property Officer as a suspense credit voucher to his stock record account. The Property Survey Board will return one approved copy of Form No. 36-16 with authorized disposition instructions to the Surplus Property Officer. The approved copy of Form No. 36-16 will be posted as a valid credit voucher to the Surplus Property Officer's



forwarded to the Property Control Division for adjustment of control records.

#### 5. Action at Independent Installations

##### a. General

Property at an independent installation rendered unserviceable and/or obsolete through fair wear and tear will be accounted for by the Property Officer until proper disposition has been effected.

##### b. Preparation of Form No. 36-16

All unserviceable property appearing on the stock record account of a Property Officer will be listed on a Report of Inventory Adjustment, Form No. 36-16, prepared in triplicate. The following certificate will be included on the face of the Form No. 36-16.

I certify that the items listed hereon have been worn out through fair wear and tear in the service of the Government without fault or neglect on the part of any individual or individuals, and that said items are not economically repairable.

\_\_\_\_\_  
Property Officer

##### c. Distribution of Form No. 36-16

The original and one copy of Form No. 36-16 will be forwarded to the Chief of Station for approval. The third copy will be posted as a suspense credit voucher to the stock record account by the Property Officer. After approval has been effected, the original Report of Inventory Adjustment will be returned to the Property Officer to be filed as a valid credit voucher.

One copy of Form No. 36-16 will be retained in the administrative files of the installation. *Disapproved Reports of Inventory Adjustment will be returned to the initiator with instructions that a Summary Report be prepared in accordance with paragraph 2-a below.*

☐ LOST, DAMAGED, OR STOLEN PROPERTY -- SURVEYS

##### 1. General

##### a. Individual Responsibility

The policy of this Agency contemplates that some individual will be responsible at all times for the care and safekeeping of Government property.

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In the event property is lost, damaged, or destroyed by causes other than fair wear and tear in the service of the Government, the responsible individual will prepare a Survey Report, Form No. 36-18, in accordance with the procedure outlined below.

**b. Initiation of Survey Reports**

Survey Reports must be initiated by the responsible individual within thirty days after the loss, damage, destruction, or theft has been discovered. Should circumstances prevent the initiation of a Survey Report in the required time, an explanation for the delay will be attached and made a part of the Survey Report.

**2. Preparation and Distribution of Survey Reports**

**a. By Responsible Individuals**

Individuals who are responsible for property which has been lost, damaged or stolen will initiate a Survey Report, Form No. 36-18, in sextuplicate. All factual data surrounding the loss, damage, destruction, or theft should be included in the "Circumstances" section of Form No. 36-18. This should be a concise statement including dates, location, and names of individuals involved, and will be sworn to before a notary public or a summary court officer. Additional substantiating evidence may be presented in the form of notarized affidavits which should be attached to the Survey Report. One copy of the Survey Report will be retained by the responsible individual. The original and four copies will be forwarded to the Accountable Property Officer who will assign a voucher number to all copies. One copy will be posted as a suspense voucher to the Property Officer's stock record account. In the Washington area only, Property Officers will make appropriate deductions of items being surveyed from the Accounts Control Section, Form No. 36-14. A memorandum listing the surveyed items, cross-referenced with the voucher number assigned to the Survey Report, will be filed in the responsible individual's jacket file.

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The property officer will sign the remaining copies (original and three) of Form No. 36-18 and distribute same in the following manner:

(1) In the Washington area, Survey Reports will be forwarded to the CIO Property Survey Board, through the Property Control Division for investigation and action.

(2) At independent installations, the Survey Report will be forwarded to the Chief of Station for action in accordance with paragraph  below.

b. By Supply Officer on Property in Storage, Washington Area

When a Supply Officer initiates a Survey Report for the loss, damage, destruction, or theft of property in storage, an original and four copies of Form No. 36-18 will be prepared. All factual data in the form of a concise statement containing dates, location, and names of individuals concerned will be included in the "Circumstances" section of Form No. 36-18. All copies will be vouchered, one copy will be posted to the stock record account, and filed as a suspense credit voucher pending receipt of the approved or disapproved Survey Report. The original and three copies of the Form No. 36-18 will then be forwarded to the CIO Property Survey Board, through the Property Control Division.

c. By Property Officer as Responsible Individual, Washington Area

In the event a Property Officer has delegated himself as a responsible individual for a sub-account to his stock record account, and is responsible for the loss, damage, or destruction of property charged to that sub-account, the procedures as outlined in paragraph  above will be followed.

3. Action by Chief of Station

a. Survey Reports which are initiated at independent installations will be forwarded to the Chief of Station for action prior to being routed to Washington. The Chief of Station will appoint a disinterested investigating

officer (civilian or military) to examine available evidence regarding the loss, damage, or destruction and his findings will be noted on the reverse side of the Survey Report.

b. Upon completion of the investigation, all copies of the Survey Report will be forwarded to the CIG Property Survey Board, through the Property Control Division, Services Branch, Washington.

4. Action by the CIG Property Survey Board

a. All Survey Reports initiated within this Agency will be forwarded to the CIG Property Survey Board, through the Property Control Division, for investigation and action in accordance with paragraph

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b. Upon completion of final action, the Property Survey Board will retain the original copy of Form No. 36-18 and return the remaining copies to the Property Control Division for distribution.

5. Action by the Property Control Division

The Property Control Division will distribute all Survey Reports in the following manner:

a. Approved Survey Reports

- (1) 1 copy -- Responsible initiating individual
- (2) 1 copy -- Accountable Officer
- (3) 1 copy -- Property Control Division

b. Disapproved Survey Reports

- (1) 1 copy -- Responsible initiating individual
- (2) 1 copy -- Accountable Officer
- (3) 1 copy -- Property Control Division
- (4) 1 copy -- Chief, Finance Branch (certified true copy)

6. Action by the Finance <sup>Branch</sup> Division

Upon receipt of a disapproved Survey Report, the Chief, Finance Branch, will effect collection of all monies in accordance with paragraph

☐ CIG PROPERTY SURVEY BOARD1. General

The Director of Central Intelligence has delegated to the CIG Property Survey Board the authority to take final action on all Survey Reports; authorize ultimate disposition and/or destruction of all unserviceable and obsolete property in the custody of this Agency; and to approve or disapprove all Reports of Inventory Adjustment, Form No. 38-18, in accordance with the procedure outlined in paragraph ☐

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2. Action on Survey Reports

a. The CIG Property Survey Board will review all Survey Reports and supplemental data, including the findings and recommendations of the investigating officer, pertaining to the loss, damage, destruction, or theft of public property.

b. Based on the information and factual data presented, the Board will render final decision with respect to the pecuniary liability of, or relief from responsibility of, the individual or individuals concerned.

c. After decision has been rendered, the Property Survey Board will retain the original copy of the Survey Report and forward the remaining copies to the Property Control Division for distribution in accordance with paragraph ☐ 5 above.

3. Policy with Respect to Pecuniary Liability

a. The Property Survey Board will determine, from conclusive evidence, before imposing a pecuniary charge against an individual, that:

(1) the property for which he was responsible was lost, damaged, destroyed, or stolen through the apparent fault or neglect of the responsible individual or;

(2) there was an intent to defraud the United States Government.



b. All pecuniary charges raised against an individual as a result of a Survey Report will preclude any loss to the Government, and such charges will ordinarily be in the amount which represents the actual loss. Consideration will be given to the original cost price, the current market price, and depreciation based on the life expectancy and normal usefulness of the article. Weapons and other articles which are useful throughout their entire life are not subject to allowances for depreciation. Where the property is damaged and can be repaired, the cost of repair is a proper charge against an individual, provided said cost does not exceed the value of the article.

#### 4. Right of Appeal

a. Individuals against whom a pecuniary charge has been raised may appeal the decision of the Property Survey Board to the Director of Central Intelligence. This appeal must be made, in writing, <sup>within</sup> 30 days after receipt of notification of the pecuniary charge, unless otherwise specified. The original and one copy of the appeal should be submitted to the Director of Central Intelligence, through the CIG Property Survey Board.

b. In the event an appeal is not forthcoming within the specified time, one copy of the Survey Report, with all supplemental data, will be forwarded to the Chief, Finance Branch, for collection.

#### 5. Payment of Pecuniary Charges

a. Payment of pecuniary charges will be made by check, or U.S. Postal Money Order, payable to "The Treasurer of the United States." The check or money order, and a copy of the notification of pecuniary charges, will be forwarded to the Property Survey Board.

b. Army enlisted personnel may sign a statement of charges in accordance with paragraph 8-b, AR 35-6640, dated 16 April 1945, or submit payment in the manner outlined above.

6. Collection By Finance Branch

The Chief, Finance Branch, upon receipt of a disapproved Survey Report will take immediate action to collect monies due the Government. In the event that such action is ineffective, collection may be made through a pay stoppage or a deduction on final settlement. (See Administrative Instruction ☐ par. \_\_\_\_\_)

7. Action On Unserviceable Or Obsolete Property

a. The Property Survey Board will review requests for disposition instructions on all unserviceable and/or obsolete property in the possession of this Agency initiated by the Surplus Property Officer on Form No. 36-16.

b. The Property Survey Board may relieve all concerned of responsibility and/or accountability for obsolete or unserviceable property and authorize disposition serving the best interests of the U. S. Government.

☐ LOSS OR DAMAGE FOR WHICH LIABILITY IS ADMITTED

1. General

a. When an individual admits pecuniary liability for the loss, damage, or destruction of public property, voluntary payment may be made as outlined in the ensuing paragraphs. Procedures regarding voluntary payment are not applicable outside the Washington area.

b. A voluntary payment in accordance with the procedures outlined below will not be used as a means to circumvent established policy prohibiting the purchase of Agency property.

c. In the event an individual desiring to make voluntary payment for lost property is being separated from the Agency, clearance will be effected in accordance with paragraph ☐-1-g.

2. Action by Responsible Individual

An individual desiring to make voluntary payment for the loss of public property, in lieu of submitting a Survey Report, Form No. 36-16, will





coordinate said loss with the Property Officer of the activity to which he is assigned.

3. Action by Property Officers, Washington Area

Property Officers will assist responsible individuals in the preparation of Form No. 36-42, Voluntary Payment for Public Property. This form will be initiated in sextuplicate and signed by the responsible individual and the Property Officer. All copies of the Form No. 36-42 will be assigned an adjustment (I) voucher number by the Property Officer and one copy will be retained as a suspense credit voucher to his stock record account. The original and four copies of Form No. 36-24 will accompany the individual to the Property Control Division.

4. Action by the Property Control Division

The Property Control Division will be responsible for:

(a) reviewing all voluntary payments for public property initiated in the Washington area to determine that said action is in accordance with existing property regulations.

25X1A (b) determining the unit cost of each item in the manner outlined in paragraph ☐ 4-b.

(c) correctness of nomenclature.

(d) maintaining an informal record of all voluntary payments pending receipt of the signed Form No. 36-42.

After the Property Control Division has signed the original and four copies of Form No. 36-42 the individual will proceed to the Finance Branch to make payment of charges listed thereon.

5. Action by the Finance Branch

a. The Finance Branch will effect collection of the monies and sign all copies of Form No. 36-42, Voluntary Payment for Public Property. The original and one copy of Form No. 36-42 will be retained by the Finance Branch and the





remaining copies distributed as follows:

1 copy -- Individual making payment

1 copy -- Property Officer

1 copy -- Property Control Division

b. The Property Officer will use the signed copy of Form No. 36-42 as a valid credit voucher to his stock record account and file same in the voucher file. The suspense copy may be used to adjust the Accounts Control section of Form No. 36-14 and placed in the jacket file of the responsible individual.

c. The Property Control Division will use the signed copy of Form No. 36-42 to adjust the property control records of this Agency.

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☐ REPORTS OF INVENTORY ADJUSTMENT

1. General

a. Limitations on Use

The Report of Inventory Adjustment, Form No. 36-16, may be used by an accountable officer, with specific limitations, to adjust differences between the "balance" as shown on the stock record account, and actual quantity on hand and/or in use as disclosed by a physical inventory. Except as noted in paragraphs ☐, the use of Form No. 36-16 is confined to:

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(1) Rectifying errors resulting from improper postings and/or the use of incorrect nomenclature.

(2) Assuming accountability for previously unaccounted for property.

b. Correction of Errors in Postings

When the Report of Inventory Adjustment is used to correct discrepancies resulting from errors in posting or nomenclature, the overages and shortages of like items should insofar as possible offset one another. This precludes the utilization of Form No. 36-16 to adjust inordinate shortages.

### c. Correction Of Property Accountability

An accountable officer will, upon the discovery of unaccounted for property, list said property on a Form No. 36-16, and post same as an adjustment voucher to his stock record account. In the event, it is discovered at a later date that such property was erroneously accounted for, the accountable officer will use Form No. 36-16 to relieve himself of accountability. In such cases, reference will be made to the original adjustment voucher number.

### 2. Preparation And Distribution

The accountable officer will prepare a Report of Inventory Adjustment in quadruplicate listing the recorded balance, inventory balance, and the overages and shortages of the items to be adjusted. After a voucher number has been assigned to all copies of Form No. 36-16, the accountable officer will post one copy as a suspense ~~credit~~ voucher to his stock record account. The original and two copies of the Form No. 36-16 will be distributed in the following manner:

(1) In the Washington area, Reports of Inventory Adjustment will be forwarded to the Property Survey Board, through the Property Control Division.

(2) At independent installations, Reports of Inventory Adjustment will be forwarded to the Chief of Station.

### 3. Action by the GIG Property Survey Board

The Property Survey Board will take final action on all Reports of Inventory Adjustment originating in the Washington area. After authorized adjustments have been approved, the original Form No. 36-16 will be returned to the accountable ~~supply and property~~ officer to be filed as a valid voucher to his stock record account. The suspense copy may be used to adjust the Accounts Control section of a Property Officer's Stock Control Card, when applicable. In the event that the Report of Inventory Adjustment lists

discrepancies of more than one sub-account, extracts of the items pertaining to each account will be made by the Property Officer. The extracts will be posted to the Accounts Control section of the Form No. 36-14 and filed in the appropriate responsible officers' jacket files. One copy of the approved Form No. 36-16 will be forwarded to the Property Control Division and one copy will be retained by the approving authority.

4. Action by the Chief of Station at Independent Installations

Final action on all Reports of Inventory Adjustment originating at an independent installation may be taken by the Chief of Station. When approval of authorized adjustments has been effected, the original of Form No. 36-16, will be returned to the accountable officer who will file the original as a valid voucher to his stock record account in lieu of the retained suspense copy. An approved copy of the Report of Inventory Adjustment will be retained in the administrative files of the installation. The other approved copy will be forwarded to the Property Control Division, Washington, by the approving authority.

5. Disapproved Inventory Adjustments

a. The Property Survey Board and Chiefs of Stations are enjoined not to approve Reports of Inventory Adjustment which exceed the limitations outlined in Paragraph   above.

b. If any or all of the adjustments are not acceptable to the approving authority, the following notation will be made on all copies of the Form No. 36-16, "Approved subject to final action taken on the Survey Report to be initiated on the disapproved items." The original Form No. 36-16 will then be returned to the initiating accountable

prepared on the disapproved items. The accountable officer will use the returned copy of Form No. 36-16 as a valid voucher to (1) substantiate the postings made on the approved items; (2) serve as a suspense voucher for the disapproved items.

c. After the Survey Report has been initiated on the disapproved items it will be given the same voucher number as was assigned to the Report of Inventory Adjustment. It will then be forwarded to the approving authority for final action in accordance with paragraph

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1. Expenditure of Property for Experimental Purposes

Office, Branch, or Division Chiefs and Chiefs of independent installations are authorized to approve the expenditure of property used in experimental activities under their jurisdiction. The following certificate signed by the authorized approving authority, or his designated representative, will appear on the face of an issue or transfer document, i.e., Form No. 36-7 or 36-24:

I certify that the items listed hereon, will be expended for experimental purposes in the service of the Government. Any unused portions will be returned to normal supply channels.

\_\_\_\_\_  
(Signature)

The issue or transfer document so certified will constitute a valid voucher to the stock record account of the Property Officer concerned.

2. Expenditure of Supplies by a Supply Officer

Supply Officers may expend supplies and equipment of an expendable nature for use in activities under their control without initiating and processing a requisition through normal channels. Such items will be listed on a Form No. 36-7 together with the following certificate:

I certify that the items listed hereon have been expended in the service of the Government.

\_\_\_\_\_  
Supply Officer

The issue document, Form No. 36-7, so certified will constitute a credit voucher to the stock record account.

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CONSOLIDATED PROPERTY REPORTS

Approved For Release 2003/03/06 : CIA-RDP54-00177A000200030003-6

1. General



a. In order to maintain adequate control of non-expendable property at independent installations, monthly Consolidated Property Reports, will be forwarded to the Property Control Division, Washington. Using Form No. 36-22, the Property Officer will report, by item, the total monthly gains or losses on all property for which he is accountable.

## 2. Preparation of the Consolidated Property Report

### a. Details of Preparation

(1) Form No. 36-22 will be prepared in triplicate by the Property Officer as of the last day of each month. Non-expendable property at the station with an increased or decreased total balance at the end of the reporting period will be listed in column 1 of the Form No. 36-22.

(2) The unit of the item, i.e., each, lbs., ft., etc., will be entered in Column 2.

(3) The inventory as of the beginning of the reporting period will be entered in column 3.

(4) All receipts will be entered in the appropriate spaces in column 4.

(a) "Receipts except Memorandum Receipt turn-ins and Local Purchase" should include non-expendable property received from the Supply Division, Services Branch, CIG Washington, and other Government agencies.

(b) Local purchases of non-expendable property will be listed separately and the unit cost will be indicated.

(c) Overages of non-expendable property accounted for on Reports of Inventory Adjustment will be classified as receipts and should be listed as such.

(5) All disbursements of non-expendable property will be listed in the appropriate spaces of column 5.

(a) The "Issue except Memorandum Receipt and Operational" column will not be used.



(b) The "operational issues" column will not be used.

(c) "Transfers or Disposals" will indicate non-expendable property transferred from the jurisdiction of the installation, such as transfers to other Government agencies.

(d) Shortages of non-expendable property accounted for on Survey Reports and Reports of Inventory Adjustment will be listed in appropriate columns.

(e) Column 6, "Closing Inventory Including Balance on Memorandum Receipt," will be the sum of column 3, plus "total receipts" minus "total disbursements".

### 3. Distribution of the Consolidated Property Report

The original and one copy of the Form No. 36-22 will be forwarded, through channels, to the Chief of Services, Washington, D.C., Attention: Property Control Division. The report should arrive not later than the 15th day of the following month. The Property Control Division will use the Form No. 36-22 to make appropriate adjustments on property control records.

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### AUDITS

#### 1. General

a. All stock record accounts maintained by accountable officers of this Agency will be subject to periodic audits and inspections by a representative of the Property Control Division, Services Branch.

b. Auditors will have the general authority to examine all property records which they deem necessary for reference in connection with the audit. Where the examination of records by an auditor conflicts with security regulations, exceptions to the above will be made.

#### 2. Audit Objective

a. The primary objective of an audit is to ascertain that the interests of the Government are being fully protected. A further objective is to determine

that the prescribed principles and procedures of property accounting are being followed.

b. Auditors will determine that:

(1) All items chargeable against an account are incorporated in the stock records.

(2) Credits and debits to stock record accounts are accomplished only by authorized transactions supported by valid vouchers.

(3) Stock record accounts and inventories accurately reflect quantities of property on hand and/or issued to using ~~agencies~~ <sup>Activities</sup>.

### 3. Certificates Of Audit

a. Upon the completion of an audit, a Certificate of Audit will be prepared by the auditor. Normally, five copies of the Certificate of Audit will be prepared and distributed as follows:

- (1) Original to the accountable officer
- (2) 2 copies to the Property Control Division
- (3) 1 copy to the appointing authority having supervisory responsibility over the account; such as office, branch, or division chief
- (4) 1 copy to Chief, Services Branch

The Certificate of Audit will present a concise summary of the results of the audit including the discrepancies and irregularities noted, and a statement regarding the general condition of the account.

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### DISPOSITION OF C.I.G. PROPERTY RECORDS

#### 1. Definition Of Property Records

The term "Property Records" as used in this paragraph will include stock record cards, any equivalent forms used in lieu thereof, voucher registers maintained in connection with the stock record account, voucher files, and all other forms maintained as an integral part of the property accounting system.

## 2. Disposition Action and Limitations

a. Six months after an audit of a property account has been completed and a Certificate of Audit has been issued, the audited property records may be withdrawn from the active files and placed in the inactive files of the accountable officer.

b. Property Records will be maintained in the inactive files of the accountable officer for a period of eighteen months. At the end of the eighteen month period, authorization for the destruction of property records may be requested from the Property Control Division, Services Branch.

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## ☐ PROPERTY PASSES

### 1. General

A Federal Works Administration Property Pass will accompany the movement of all public property from and among the various buildings occupied by this Agency in the Washington area. This pass must be procured in accordance with the procedures outlined in the ensuing paragraphs.

### 2. Coordination with Accountable Officers

Responsible individuals in the various using activities desiring to effect a transfer or withdrawal of property from any building will coordinate the contemplated movement with their respective accountable officer.

### 3. Initiation of Request for Pass

The accountable officer will forward a memorandum to the Chief, Property Control Division or to the appropriate individual designated to sign property passes in his behalf, requesting that a F.W.A. Property Pass be issued. This memorandum will be prepared in duplicate and should contain pertinent information regarding the property movement. One copy will be retained by the initiating officer.





#### 4. Authority to Sign Passes

The Chief, Property Control Division, Services Branch, is responsible for the coordination and control of property movement within the Washington area, and will, therefore, be charged with the issuance of all F.W.A. Property passes. However, since all using activities of this Agency are not centrally located, the Chief, Property Control Division, will designate certain individuals to sign property passes in his behalf. These individuals will not issue a F.W.A. Property Pass until a signed memorandum has been received from the accountable officer. Individuals designated to sign Property Passes will maintain a file of all requests received.

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#### ISSUANCE OF PROPERTY CLEARANCES

##### 1. Washington Area

##### a. Action by Individual

Prior to departure from this Agency, an individual being separated will obtain the necessary signatures on Form No. 36-20, <sup>Employee's</sup> ~~Property~~ Clearance Sheet. This is to insure complete and final clearances of all monies and/or property which may have been charged to him. The <sup>Employee's</sup> ~~Property~~ Clearance Sheet should be obtained from the Personnel Branch.

##### b. Routing of Individuals

The routing of an individual in the proper clearance sequence will be the responsibility of the  Clearance from the appropriate Property Officer will be obtained before final clearance is given by the Administrative Officer of the activity to which the individual is assigned. This lower echelon supply clearance will also be necessary prior to obtaining a clearance from the Property Control Division.

##### c. Action By Property Officer

The Property Officer of the activity to which the individual is

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assigned will take necessary action to ascertain whether or not the individual being separated has property charged to him. Immediate clearance will be granted in the event there are <sup>No</sup> ~~not~~ current charges. Should property charges exist, the procedures outlined in the ensuing paragraphs will govern.

d. Turn-In of Property

All public property in the possession of an individual being separated from this Agency will be returned to the proper supply channels. The Property Officer will assist the individual in the preparation of the Property Turn-In Slip, Form No. 36-24. When the turn-in has been effected, the Property Officer will sign the <sup>Employee's</sup> ~~Property~~ Clearance Sheet.

e. Instructions for Enlisted Personnel

Enlisted Army personnel being separated from this Agency will retain in their possession the clothing and equipment listed on their individual AGO Form No. 32 as authorized by the current W.D. Table of Equipment No. 21. Any and all special equipment in the possession of individuals which is not authorized by T/E 21 will be returned to this Agency in accordance with the procedures outlined in paragraph d above.

4. Lost, Damaged, or Stolen Property

25X1A An individual being separated who is accountable and/or responsible  
25X1A for lost, damaged, or stolen property will initiate a Survey Report, Form No. 36-18, in accordance with paragraph ☐ above, or make Voluntary Payment as provided in paragraph ☐-1-g below. In lieu of signing the <sup>Employee's</sup> ~~Property~~ Clearance Sheet, the Property Officer will make a notation, similar to the one below, on the reverse side of Form No. 36-20:

\_\_\_\_\_ has a Survey Report pending  
(Name)  
covering the loss of the following items of Government Property.

(List Property)

g. Voluntary Payment for Lost Property

The granting of a property clearance to an individual being separated from the Agency who desires to make voluntary payment for the loss of public property, in lieu of submitting a Survey Report, will be effected in the following manner:

(1) Property Officer

The Property Officer will assist the individual in the preparation of Form No. 36-42, Voluntary Payment for Public Property, in accordance with instructions as outlined in paragraph  . In lieu of signing the <sup>Employee's</sup> ~~Property~~ Clearance Sheet, the Property Officer will make a notation on the reverse side of Form No. 36-20, similar to the one below:

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\_\_\_\_\_ is making voluntary payment for  
(Name)  
the loss of the following items of public property.

(list items)

\_\_\_\_\_  
Property Officer  
Account No. \_\_\_\_\_

Form No. 36-42, Voluntary Payment for Public Property and Form No. 36-20, <sup>Employee's</sup> ~~Property~~ Clearance Sheet, will accompany the individual to the Property Control Division.

(2) Property Control Division

The Property Control Division will take action in accordance with paragraph   and in lieu of normal clearance will make a notation on the reverse side of Form No. 36-20 as follows:

\_\_\_\_\_ may be granted property  
(Name)  
clearance from this Agency after payment for the above items has been made to the Finance Branch.

\_\_\_\_\_  
Property Control Division

(3) Finance Branch

25X1 After the [ ] has effected collection of monies  
25X1A as outlined in paragraph [ ] the following notation will be made on the  
reverse side of the Property Clearance Sheet:

Payment in the amount of \$ \_\_\_\_\_ for the above items  
received of \_\_\_\_\_  
Name Date

\_\_\_\_\_  
Finance Branch

h. Property in Transit

In the event the individual being separated has property in transit  
or located outside Washington, a clearance will not be granted until such  
time as said property has been returned to this Agency. The Property Officer  
of the activity to which the individual is assigned will make a notation,  
similar to the one below, on the reverse side of Form No. 35-20, in lieu  
of normal clearance signature:

\_\_\_\_\_ has the following equipment which  
(Name)  
has not been duly accounted for. Upon return of said items to this Agency,  
clearance will be granted by the \_\_\_\_\_  
(Name of Operating Entity)

(List Property)

\_\_\_\_\_  
Property Officer  
Account No. \_\_\_\_\_

2. Outside Washington Area

a. Certificate from Property Officer

An individual, prior to his departure from an independent  
installation, will obtain a signed property clearance, which will be in  
the form of a memorandum issued by the Property Officer for the station.

It is suggested that the following clearance certificate be used:

I certify that \_\_\_\_\_ (Name) \_\_\_\_\_ has returned or otherwise accounted for all public property charged to him prior to his departure from this installation, with the following exceptions:

\_\_\_\_\_  
Property Officer  
Station: \_\_\_\_\_

b. Granting or Withholding Clearance

The Property Officer, upon determination that the individual being separated or transferred does not have any current property charges against him, will grant immediate clearance. In the event property charges exist, action as outlined in the ensuing paragraphs will be taken for those persons returning to Washington for separation. Final clearance will not be granted to an individual being separated from this Agency at a field installation until all property has been turned-in, and/or accounted for.

c. Clearance after Property Turn-In

All public property in the possession of an individual being transferred will be returned to the Property Officer, and property clearance will be granted.

d. Initiation of Survey Report

In the event an individual requesting clearance has lost, damaged, or destroyed public property for which he is responsible and/or accountable, a Survey Report, Form No. 36-18, will be initiated in accordance with paragraph ☐ above. The Property Officer should then make a notation, similar to the one below, under "exceptions" of the Clearance Memorandum:

\_\_\_\_\_ has a Survey Report pending  
(Name)  
for the following items of public property:

(List Items)

\_\_\_\_\_  
Property Officer

e. Retention of Essential Property

Upon transfer, an individual will not be allowed to retain any Government property unless said equipment is essential for the completion of the journey. Retained items should be listed under "exceptions" of the Clearance Memorandum and will be returned to the appropriate Property Officer immediately upon arrival in Washington.

f. Distribution of Clearance Memorandum

Distribution of the Station Clearance Memorandum will be as follows:

(1) 1 copy will be retained by the installation or station from which the individual is departing.

(2) 2 copies will accompany the individual.

g. Arrival in Washington

Upon arrival in Washington, the individual being separated will report to the activity to which he is assigned for final clearance in accordance with ☐ above.

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